

Message Text

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DRAFTED BY L/M/SCA - H. F. SHAMWELL, JR.

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S/CPR - MRS. KEATING

L/T - MR. MCQUADE

ARA/CAR - MR. MACKLIN

FBO - MR. RALSTON

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R 171516Z MAY 74

FM SECSTATE WASHDC

TO AMEMBASSY BRIDGETOWN

INFO AMEMBASSY LONDON

UNCLAS STATE 103171

EO 11652: NA

TAGS: PFOR

SUBJECT: TAX EXEMPTION FOR RESIDENCE OF DCM; US-UK CONSULAR
CONVENTION

REF: (A) BRIDGETOWN 628; (B) BRIDGETOWN 270

1. REF (B) REQUESTED DEPARTMENT'S LEGAL OPINION ON POSSIBILITY OF CLAIMING REAL PROPERTY TAX EXEMPTION FOR FBO PROPERTY USED AS RESIDENCE FOR DCM WHO IS ACCREDITED TO GOB IN BOTH DIPLOMATIC AND CONSULAR CAPACITY. EMBASSY CITED ARTICLE 12(1) OF US-UK CONSULAR CONVENTION OF 1951 AS PROPOSED LEGAL AUTHORITY.

2. IN DEPARTMENT'S VIEW, CITED CONSULAR CONVENTION, WHICH CONTINUES IN FORCE BETWEEN THE US AND BARBADOS, PROVIDES SUFFICIENT BASIS FOR CLAIMING A TAX EXEMPTION FOR THE PROPERTY CONCERNED. UNDER ARTICLE 12, NO REAL ESTATE TAX MAY BE IMPOSED ON PROPERTY WHICH IS HELD BY THE SENDING STATE IN RECEIVING STATE FOR THE PURPOSE, INTER ALIA, OF RESIDENCES FOR CONSULAR OFFICER. IT IS DEPARTMENT'S VIEW
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THAT OFFICIAL REPEAT OFFICIAL RECOGNITION OF DIPLOMATIC

OFFICER AS A CONSULAR OFFICER WOULD ENTITLE HIS RESIDENCE TO THE TAX EXEMPTION PROVIDED FOR IN THE CONVENTION. THIS IS NOT TO SAY THAT EVERY DIPLOMAT'S RESIDENCE QUALIFIES FOR TAX EXEMPTION MERELY BECAUSE THE DIPLOMAT MAY BE ELIBLE TO PERFORM CONSULAR FUNCTIONS; BUT, IF THE OFFICIAL PROCEDURES HAVE BEEN FOLLOWED FOR SECURING RECOGNITION OF

THE OFFICER CONCERNED AS A CONSULAR OFFICER IN THE RECEIVING STATE, THEN THE FINANCIAL PRIVILEGES PROVISION OF THE CONSULAR CONVENTION WOULD APPLY.

3. IN VIEW OF THE ABOVE, EMBASSY IS AUTHORIZED TO APPROACH THE GOB FOR THE PURPOSE OF SECURING THE TAX EXEMPTION IN QUESTION. RUSH

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